



Gas Tax



Description

The Gas Tax Fund is the result of a combination of laws that tax the sale of gasoline. The current total tax on fuel is .18 cents per gallon. The City share of gas tax revenue is based on a formula consisting of vehicle registration, assessed valuation and population. The funding generated is used to perform City-wide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of needed facilities within the public rights-of-way per the mission statement of the fund:

To fund energy and maintenance of street lighting, traffic signals, traffic signs and markings, including the City's share of Gaslamp Quarter Lighting and San Diego Street Lighting District Number One; to continue researching ways to reduce energy costs; to provide maintenance of City streets; and to provide maintenance of median landscape, tree trimming and waste removal in the street rights-of-way

The Office of the City Comptroller and Engineering and Capital Projects Department are reimbursed for costs related to administrative oversight of the fund and for project financial reporting. The Park and Recreation Department provides landscape maintenance for select center medians and rights-of-way. The General Services Department is reimbursed for street maintenance services. The Engineering and Capital Projects Department is also reimbursed for traffic engineering.

Department Summary

Gas Tax				
	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED	FY 2008-2009 CHANGE
Positions	0.00	0.00	0.00	0.00
Personnel Expense	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expense	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398	\$ 45,153
TOTAL	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398	\$ 45,153

Department Expenditures

	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 PROPOSED
GAS TAX			
Gas Tax			
Auditor & Comptroller	\$ 110,564	\$ 92,665	\$ 95,000
Community & Economic Development	\$ 40,697	\$ 45,890	\$ 44,753
E&CP - Traffic Engineering	\$ 2,944,715	\$ 3,003,726	\$ 4,578,169
Engineering & Capital Projects	\$ 18,798	\$ 18,882	\$ -
Financial Management	\$ 109,729	\$ 37,067	\$ -
General Services	\$ 18,338,562	\$ 18,466,764	\$ 16,928,575
Park & Recreation	\$ 2,554,622	\$ 2,693,251	\$ 2,756,901
Total	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398

Significant Budget Adjustments

GAS TAX

Gas Tax	Positions	Cost	Revenue
Adjustment to Gas Tax Revenue and Department Allocations	0.00	\$ 45,153	\$ 45,153

Gas Tax revenue and total department allocations in Fiscal Year 2009 are expected to increase 1 percent over Fiscal Year 2008 year-end projections. Departments that were primarily affected by the revenue increase are: General Services-Street Division, Park & Recreation, and Engineering & Capital Projects.

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Expenditures by Category

Expenditures by Category		FY 2007 BUDGET		FY 2008 BUDGET		FY 2009 PROPOSED	
NON-PERSONNEL							
Supplies & Services	\$	24,117,687	\$	24,358,245	\$	24,403,398	
SUBTOTAL NON-PERSONNEL		\$	24,117,687	\$	24,358,245	\$	24,403,398
TOTAL		\$	24,117,687	\$	24,358,245	\$	24,403,398

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Revenue and Expense Statement (Non-General Fund)

GAS TAX FUND 302191

	FY 2007* BUDGET	FY 2008* BUDGET	FY 2009* PROPOSED
REVENUE			
Gas Tax Revenue	\$ 23,773,651	\$ 24,011,388	\$ 24,055,572
Interest Earnings	\$ 250,000	\$ 250,000	\$ 250,000
Miscellaneous Revenue	\$ 94,036	\$ 96,857	\$ 97,826
TOTAL REVENUE	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398
TOTAL BALANCE AND REVENUE	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398
OPERATING EXPENSE			
Administration - Auditor and Comptroller	\$ 110,564	\$ 92,665	\$ 95,000
Administration - Engineering and Capital Projects	\$ 18,798	\$ 18,882	\$ -
Administration - Financial Management	\$ 109,729	\$ 37,067	\$ -
Community & Economic Development - MADs	\$ 32,903	\$ 45,890	\$ 44,753
E&CP - Transportation Engineering/Operations	\$ 2,944,715	\$ 3,003,726	\$ 4,578,169
General Services - Street Division	\$ 19,542,381	\$ 19,795,312	\$ 16,928,575
Park and Recreation	\$ 1,358,597	\$ 1,364,703	\$ 1,326,785
Park and Recreation - MADs	\$ -	\$ -	\$ 1,430,116
TOTAL OPERATING EXPENSE	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398
TOTAL EXPENSE	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398
BALANCE	\$ -	\$ -	\$ -
TOTAL EXPENSE, RESERVE AND BALANCE	\$ 24,117,687	\$ 24,358,245	\$ 24,403,398

* At the time of publication audited financial statements for Fiscal Year 2007 were not available. Therefore, the Fiscal Years 2007 and 2008 columns reflect final budget amounts from the Fiscal Year 2007 and 2008 Annual Budgets. As such, balances and reserves do not reflect carryover from the previous fiscal year.